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TRANSCRIPT OF RECORD

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1937

No. 446

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

ELBE OIL LAND DEVELOPMENT COMPANY

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT

PETITION FOR CERTIORARI FILED SEPTEMBER 21, 1937

CERTIORARI GRANTED NOVEMBER 8, 1937

No. 8358

United States

Circuit Court of Appeals

For the Ninth Circuit.

ELBE OIL LAND DEVELOPMENT COMPANY,
Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Transcript of the Record

Upon Petition to Review an Order of the United States Board of Tax Appeals.

Parker Printing Company, 545 Sansome Street, San Francisco

SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1937

No. 446

GUY T. HELVERING, COMMISSIONER OF INTERNAL REVENUE, PETITIONER

vs.

ELBE OIL LAND DEVELOPMENT COMPANY

ON WRIT OF CERTIORARI TO THE UNITED STATES CIRCUIT COURT OF APPEALS FOR THE NINTH CIRCUIT

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Docket No. 54773.

ELBE OIL LAND DEVELOPMENT COMPANY,
Petitioner,

vs.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

DOCKET ENTRIES.

1931

Mar. 27—Petition received and filed. Taxpayer notified. (Fee paid).

Mar. 27—Copy of petition served on General Counsel.

Apr. 28—Answer filed by General Counsel.

May 5—Copy of answer served on taxpayer. Circuit Calendar.

Oct. 6—Notice of appearance of Fred R. Angevine as counsel filed.